

Town of Poland



FY19 Recommended Budget

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Town of Poland

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www.polandtownoffice.org



Assessing 207-998-4651
Code Enforcement 207-998-4604
Recreation 207-998-4650
Fire Rescue 207-998-4689
Public Works 207-998-2570
Solid Waste 207-998-4688

December 5, 2017

Select Board and Budget Committee:

We are pleased to submit the 2019 Recommended Budget for the Town of Poland. The budget is the result of a collaborative effort between department heads and municipal staff working together to outline a strategic and financial blueprint designed to meet the needs of our community.

This budget was prepared with the goal of preserving the highest possible services being provided to the residents, visitors, and businesses of the Town while keeping taxation and other charges for services at a minimum.

Budget Overview

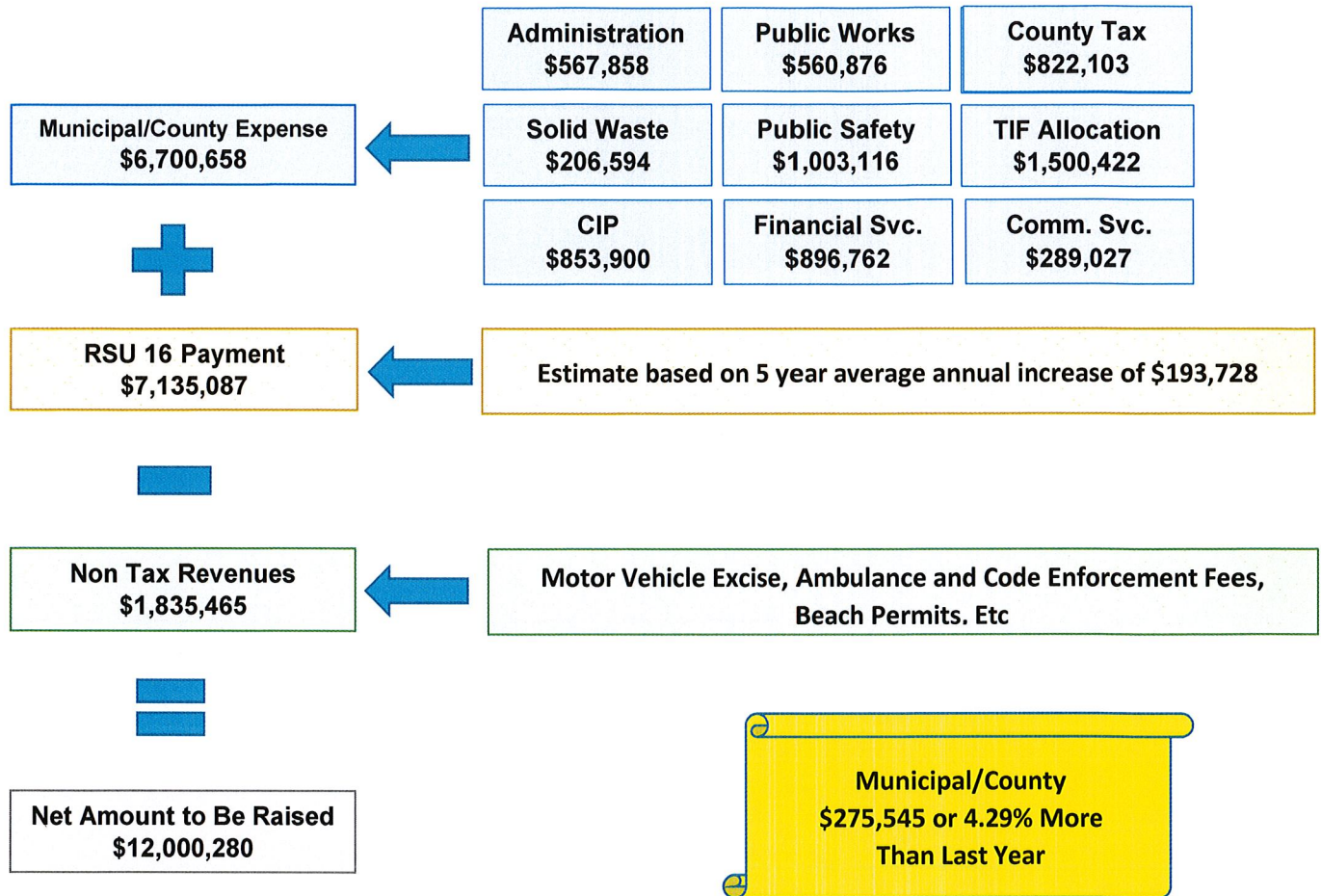
The 2019 Recommended Budget looked back over the past three fiscal years to assess trends in costs, revenues, and expenditures. Significant emphasis has been placed on maintaining and preserving high-quality services for the residents of Poland. The Department Budget Summaries section delivers a detailed view of the Town's proposed expenditures and expected revenues.

The budget is designed to serve the following four major purposes:

1. To define policy, as legislated by the Select Board.
2. To serve as an operating guide for management staff to aid in the control of financial resources, while complying with generally accepted principles for government.
3. To present the Town's financial plan for the next fiscal year, illustrating expenditures and projected revenues by which the budget is funded.
4. To serve as a communication document for the residents of Poland who wish to understand how the Town operates and the methods used to finance those operations.

The following graphic provides a summary of the 2019 Recommended Budget:

Budget Summary



— STAFFING LEVELS —

The Town is proposing to add two full-time staff above what the Town had for 2018. The addition of two full-time fire rescue staff will not increase the wage component of the fire rescue budget as wages are being moved from the other wages line, but it will increase benefits by \$44,000. This figure is for health insurance, retirement contributions, and taxes.

— INCORPORATION OF WAGE INCREASES —

The 2019 Recommended Budget includes a 1.0% general wage increase, a 1.0% annual bonus for full time employees, and a 2.1% wage increase to reflect changes in the Consumer Price Index. An increase in Select Board stipend to \$1,000 is also included. We also account for an increase in the minimum wage to \$10/hr January 1, 2018 and another increase to \$11/hr January 1, 2019.

– BUILT - IN ANTICIPATED INCREASES FOR FIXED COSTS –

The largest component of our cost increase is employee benefits at \$109,064 over last year. The two largest components of that number are health care costs at \$346,617, an increase of 28.49%, and retirement contributions at \$93,812, an increase of 23%. We also account for \$29,772 in increased TIF allocation; as well as \$822,103 in county tax, which is an increase of \$41,205.

– FUNDING FOR INCREASED CAPACITY/CAPABILITY –

Funding is proposed to purchase an excavator for Public Works by reallocating \$60,000 in CIP funds; purchase additional books and audio tapes for the library with an increase of \$3,000; repair the floor in the front and rear library vestibules for \$6,500; contribute \$25,000 to the Revaluation CIP; and outsource payroll for \$5,500. Additionally, the Town is proposing to bring the Assessing function in house, saving \$27,500.

Revenue for FY 19 for the Town of Poland is estimated to be \$2,335,465, which is 3% above last year's budgeted revenue, while expenditures are projected to be \$6,700,658, an increase of \$275,545 or 4.29% from last year.

We have estimated what the RSU 16 payment would be based on an average of previous years' increases. For planning purposes, we estimate that payment to be \$7,135,087.

If adopted, the Recommended Budget would need a mil rate of 15.34. This figure includes the estimated RSU 16 payment, but does not include the use of any TIF revenue to reduce the mil rate. If TIF revenue is included, as it has been in previous years, the mil rate would go down.

Conclusion

The Town is in sound financial condition. Our debt is extremely low, and we benefit from a dedicated workforce and involved citizens. This budget includes funding to maintain public safety, sustain services, and continue to make strategic investments in our infrastructure. Over the next year, we will continue to monitor expenditures and revenues to ensure we are in line with or better than the forecasted path for the Town.

Finally, for all of our employees, their commitment to public service is evident through the hard work they put into the budget process and into the services they provide residents every day.

Sincerely,



Matt Garside
Poland Town Manager

FY19 Proposed Budget

BUDGET SUMMARY

	FY18	PROPOSED	Difference
ADMINISTRATION	\$ 554,268	\$ 567,858	\$ 13,590
COMMUNITY SERVICES	\$ 281,927	\$ 289,027	\$ 7,100
PUBLIC WORKS	\$ 565,720	\$ 560,876	\$ (4,844)
SOLID WASTE	\$ 197,416	\$ 206,594	\$ 9,178
PUBLIC SAFETY	\$ 979,926	\$ 1,003,116	\$ 23,190
FINANCIAL SERVICES	\$ 787,698	\$ 896,762	\$ 109,064
CAPITAL IMPROVEMENT PLAN	\$ 806,610	\$ 853,900	\$ 47,290
TIF ALLOCATION AMOUNT	\$ 1,470,650	\$ 1,500,422	\$ 29,772
MUNICIPAL EXPENSE TOTAL	\$ 5,644,215	\$ 5,878,555	\$ 234,340
COUNTY TAX	\$ 780,898	\$ 822,103	\$ 41,205
MUNICIPAL/COUNTY EXPENSE	\$ 6,425,113	\$ 6,700,658	\$ 275,545
APPLIED NON TAX REVENUES	\$ 1,807,040	\$ 1,835,465	\$ 28,425
<i>*Not including BETE and Homestead</i>			
MUNICIPAL/COUNTY NET TO BE RAISED	\$ 4,618,073	\$ 4,865,193	\$ 247,120

12/5/2017

2017 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM

Municipality: Pre Budget Planning

Data entry fields

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT

1. Local taxable real estate valuation	1	\$642,096,320	
2. Local taxable personal property valuation	2	\$83,716,760	
3. Total taxable valuation (Line 1 plus line 2)	3	\$725,813,080	(should agree with MVR Page 1, line 11)
4. Total of all homestead exempt valuation	4(a)	\$32,582,640	(should agree with MVR Page 1, line 14f)
Total of all Homestead Exempt Valuation multiplied by 50%	4(b)	\$16,291,320	
5. Total of all BETE exempt valuation (+Enhanced BETE Calc sheet!J12)	5(a)	\$49,360,600	
Enhanced total of all reimbursable BETE exempt valuation (+Enhanced BETE Calc sheet!J50:J50, Line 4.a)	5(b)	\$28,917,272	
6. Total valuation base (Line 3 plus line 4(b) plus line 5)	6	\$771,021,672	

ASSESSMENTS

7. County tax	7	\$822,103.00	
8. Municipal appropriation	8	\$4,378,133.00	
9. TIF financing plan amount	9	\$1,500,422.00	
10. Local education appropriation (Local share/contribution) (Adjusted to municipal fiscal year)	10	\$7,135,087.00	5 Yr Avg Increase 193,728
11. Total appropriations (Add lines 7 through 10)	11	\$13,835,745.00	

ALLOWABLE DEDUCTIONS

12. State municipal revenue sharing	12	\$215,940.00	
13. Other revenues: All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. (Do Not Include any Homestead or BETE Reimbursement)	13	\$1,835,465.00	
14. Total deductions (Line 12 plus line 13)	14	\$2,051,405.00	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	\$11,784,340.00	

16.	\$11,784,340.00 <small>(Amount from line 15)</small>	x	1.05	=	\$12,373,557.00	Maximum Allowable Tax
17.	\$11,784,340.00 <small>(Amount from line 15)</small>	÷	\$771,021,672 <small>(Amount from line 6)</small>	=	0.01528	Minimum Tax Rate
18.	\$12,373,557.00 <small>(Amount from line 16)</small>	÷	\$771,021,672 <small>(Amount from line 6)</small>	=	0.01605	Maximum Tax Rate
19.	\$725,813,080.00 <small>(Amount from line 3)</small>	x	0.01534 <small>(Selected Rate)</small>	=	\$11,133,972.65 <small>(Enter on MVR Page 1, line 13)</small>	Tax for Commitment
20.	\$11,784,340.00 <small>(Amount from line 15)</small>	x	0.05	=	\$589,217.00	Maximum Overlay
21.	\$16,291,320 <small>(Amount from line 4b.)</small>	x	0.01534 <small>(Selected Rate)</small>	=	\$249,908.85 <small>(Enter on line 8, Assessment Warrant)</small>	Homestead Reimbursement
22.	\$28,917,272 <small>(Amount from line 5b.)</small>	x	0.01534 <small>(Selected Rate)</small>	=	\$443,590.96 <small>(Enter on line 9, Assessment Warrant)</small>	BETE Reimbursement
23.	\$11,827,472.45 <small>(Line 19 plus lines 21 and 22)</small>	-	\$11,784,340.00 <small>(Amount from line 15)</small>	=	\$43,132.45 <small>(Enter on line 5, Assessment Warrant)</small>	Overlay

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant,
Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

S WE DID THIS YEAR SO IT GIVES A CLEAR PICTURE OF WHAT OUR TAX RATE INCREASE IS FOR THIS YEARS PROPOSED

**ADMINISTRATION TOTALS
EXPENSES**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
ADMINISTRATION TOTALS	573,159.90	551,664.41	554,268.00	244,640.79	567,858.00	\$13,590.00 + 2.45%

REVENUES

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
ADMINISTRATION TOTALS	1,994,789.86	2,357,317.53	2,038,640.00	920,463.59	1,835,465.00	(\$203,175.00) - 9.97%

**ADMINISTRATION / ADMINISTRATION
Expense 110-01**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5100 FULL TIME WAGES	303,710.45	292,128.22	304,838.00	136,441.02	329,741.00	
5110 OTHER WAGES	5,208.54	6,821.65	8,004.00	711.00	9,480.00	
5120 OVERTIME WAGES	531.36	715.21	1,000.00	69.88	1,000.00	
5130 ALLOWANCES-MILEAGE	3,599.60	3,460.52	4,795.00	2,410.93	4,795.00	
5140 TRAINING-EDUCATION	2,235.46	2,012.13	2,625.00	1,043.25	2,625.00	
5200 ELECTRICITY	7,868.10	7,892.05	8,500.00	3,857.96	8,500.00	
5205 PHONE	3,553.24	3,779.89	3,840.00	1,624.04	3,840.00	
5215 INTERNET	1,692.31	1,625.57	1,600.00	650.50	1,700.00	
5220 HEAT	10,293.19	12,435.71	12,500.00	1,743.14	12,500.00	
5225 WATER	1,862.55	1,795.42	1,800.00	777.59	1,800.00	
5235 POSTAGE	7,017.02	9,477.63	11,355.00	8,275.02	11,580.00	
5320 REGISTRY OF DEEDS	7,072.79	7,497.00	7,500.00	5,158.00	7,500.00	
5330 DUES/SUBSCRIPTN/LICEN	16,355.32	15,740.05	16,030.00	9,469.56	16,430.00	
5335 ADVERTISING	2,140.26	953.92	1,350.00	637.60	1,350.00	
5340 PRINTING	5,096.17	5,661.77	7,205.00	175.92	7,205.00	
5345 BANK FEES	2,803.95	295.20	200.00	425.00	200.00	
5360 SPECIAL EVENTS	792.26	2,478.51	3,500.00	922.00	3,500.00	
5400 OFFICE SUPPLIES	9,937.33	9,590.20	7,500.00	4,586.86	10,000.00	
5415 ELECTION SUPPLIES	3,117.61	1,141.86	2,568.00	1,696.00	2,568.00	
TOTAL	394,887.51	385,502.51	406,710.00	180,675.27	436,314.00	

ADMINISTRATION / CONTRACTED SERVICES**Expense 110-05**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5160 ASSESSING AGENT	32,479.02	32,905.29	32,500.00	11,875.00	5,000.00	_____
5245 OFFICE EQUIP FEES	31,914.26	28,149.98	24,270.00	8,534.50	29,270.00	_____
5305 AUDIT	20,750.00	13,100.00	13,500.00	7,100.00	14,500.00	_____
5315 LEGAL	26,803.42	21,565.90	15,000.00	8,368.62	15,000.00	_____
5355 PAYROLL SERVICE	6,661.61	0.00	0.00	0.00	5,500.00	_____
TOTAL	118,608.31	95,721.17	85,270.00	35,878.12	69,270.00	

ADMINISTRATION / BUILDINGS & GROUND**Expense 110-06**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5100 FULL TIME WAGES	31,898.64	32,432.64	32,771.00	13,418.53	32,500.00	_____
5420 GROUNDS SUPPLIES	17,020.44	27,170.59	17,355.00	10,449.47	17,355.00	_____
TOTAL	48,919.08	59,603.23	50,126.00	23,868.00	49,855.00	

ADMINISTRATION / CABLE TV**Expense 110-07**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5110 OTHER WAGES	7,650.00	7,804.50	8,227.00	3,219.40	8,484.00	_____
5245 OFFICE EQUIP FEES	0.00	0.00	500.00	0.00	500.00	_____
5350 PROFESSIONAL SERV	3,000.00	3,033.00	3,300.00	1,000.00	3,300.00	_____
5400 OFFICE SUPPLIES	95.00	0.00	135.00	0.00	135.00	_____
TOTAL	10,745.00	10,837.50	12,162.00	4,219.40	12,419.00	

ADMINISTRATION REVENUE

Revenue 100-01

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
4010 TOWN REPORT	800.00	0.00	750.00	0.00	0.00	
4020 SHORT-OVER	957.66	21.66	0.00	-0.41	0.00	
4030 CD DEBRIS	0.00	203.79	0.00	0.00	0.00	
4060 CABLE TV FRANCHISE	50,643.49	52,805.66	47,000.00	0.00	50,000.00	
4070 LRAP	72,868.00	72,536.00	70,000.00	0.00	73,000.00	
4080 MMWAC MEMBER DIST	43.15	16,666.55	0.00	0.00	0.00	
4100 STATE PARK DIST	6,290.47	8,217.42	5,000.00	0.00	7,000.00	
4110 REVENUE SHARING	219,768.59	217,733.82	215,940.00	94,735.75	215,940.00	
4120 STATE TREE DIS	15,561.32	14,634.71	15,500.00	13,821.52	15,000.00	
4130 BOAT EXCISE	13,448.64	13,713.40	12,000.00	2,207.60	12,750.00	
4140 MOTOR VEHICLE EXCISE	1,155,034.18	1,220,914.01	1,050,000.00	534,120.67	1,050,000.00	
4150 AMBULANCE POL	192,687.36	163,847.15	160,000.00	69,706.69	160,000.00	
4151 AMBULANCE MFALLS	41,692.41	46,908.17	40,000.00	1,894.17	49,500.00	
4160 ANIMAL LICENSE	3,168.00	2,487.00	3,000.00	266.00	2,500.00	
4170 BUSINESS REG	470.00	1,600.00	1,000.00	50.00	1,000.00	
4180 CODE PERMIT FEES	43,377.85	35,753.34	40,000.00	22,976.30	40,000.00	
4185 COURT JUDGMENT INC	0.00	1,761.54	0.00	232.30	0.00	
4190 CUSTOMER FEES	5,833.15	807.96	1,000.00	475.89	800.00	
4200 ELECTRICAL PERMIT	7,181.80	7,428.90	7,500.00	1,556.71	1,875.00	
4210 IN FISH AGENT FEE	2,673.75	2,576.25	2,500.00	557.00	2,500.00	
4220 LIEN FEES	12,874.32	11,776.40	11,000.00	5,999.16	11,000.00	
4230 MOTOR VEHICLE FEES	21,551.00	22,029.00	21,000.00	8,379.00	19,500.00	
4240 PLUMBING PERMIT FEES	10,397.05	12,620.00	11,000.00	4,622.50	11,000.00	
4245 FIRE PERMIT FEES	339.00	334.04	200.00	0.00	200.00	
4250 RETURN CHECK FEES	600.00	495.00	900.00	174.60	500.00	
4260 SNOWMOBILE REG	1,353.79	966.52	1,100.00	0.00	1,000.00	
4270 SOLID WASTE FEES	17,073.00	17,934.63	19,000.00	11,170.00	17,000.00	
4280 BUILDINGS RENTAL FEES	800.00	1,022.50	750.00	882.50	750.00	
4285 NON RES REC FEES	0.00	1,355.00	1,000.00	0.00	1,450.00	
4290 VITAL STATISTICS	3,348.80	5,015.40	4,000.00	2,604.40	4,000.00	
4295 NON RES BEACH PER	1,025.00	600.00	900.00	355.00	600.00	
4300 GARAGE BAY MAINT	10,400.00	5,000.00	5,000.00	2,537.50	5,000.00	
4310 GA REIMBURSEMENT	1,101.80	244.77	5,000.00	0.00	5,000.00	
4330 VET EXEMPT REIMBURSE	3,658.00	0.00	3,600.00	0.00	3,600.00	
4335 INSURANCE REIMBURSEM	3,187.18	7,206.00	0.00	4,910.00	0.00	
4340 SOLID WASTE REVENUES	2,119.62	11,338.85	6,000.00	7,754.39	9,000.00	
4390 TAX PENALTY INTEREST	35,138.43	25,132.56	35,000.00	9,082.57	27,500.00	
4420 TIF REVENUES	0.00	240,000.00	228,000.00	114,000.00	0.00	
4490 MISC GRANTS	0.00	0.00	0.00	575.08	0.00	
4500 MISC REVENUES	24,635.32	93,629.00	5,000.00	355.65	3,500.00	
4510 INVESTMENT INTEREST	12,687.73	20,000.53	9,000.00	4,461.05	13,000.00	
5001 CAMP PAYBACK	0.00	0.00	0.00	0.00	20,000.00	
TOTAL	1,994,789.86	2,357,317.53	2,038,640.00	920,463.59	1,835,465.00	
4320 HOMESTEAD REIMBURSEI	118,433.00	135,548.00	135,000.00	180,774.00	180,000.00	
4540 BETE REIMBURSEMENT	338,519.00	346,310.00	320,000.00	0.00	320,000.00	
TOTAL	2,451,741.86	2,839,175.53	2,493,640.00	1,101,237.59	2,335,465.00	

ADMINISTRATION

ADMINISTRATION / 110-01

5100 Full Time Wages - \$329,741

Full Time Wages – (\$359,128) – TIF portion (\$32,652) = \$326,476
Bonus Pool - \$3,265

The 2.1 CPI and 1.0% wage increase were calculated for these wages and a 1.0% bonus was added to the total.

5110 Other Wages – \$9,480

Election Payrolls - 6 elections (2 Mun; 2 RSU; 2 State/Fed); 4 election workers \$10.00/hr for 6 months & \$11.00/hr for 6 months. 1 Warden @ \$10.00/hr for 6 months and \$11.00/hr for 6 months average @ 12 hrs each election - \$3,480
State Election Absentee Ballot Processing - Election workers - \$300
Town Meeting Moderator stipend - \$700
Board of Selectpersons stipends - \$5,000

The increase of \$1,476 is due to the Selectperson stipends are increasing from \$700-\$750 to a flat rate of \$1,000 each per year and the required Minimum Wage increase voted in at the November 2016 Elections.

5120 Overtime Wages - \$1,000

5130 Allowances-Mileage - \$4,795

Town Manager Mileage and Cell Phone - \$3,780
Clerks & Administrative Assistants - \$350
Finance & Assessing - \$240
Meals for election workers - \$425 for 6 elections

5140 Training & Education - \$2,625

Town Manager - \$900
Clerks & Administrative Assistants - \$800
Finance & Assessing - \$400
MMA Convention - 2 Selectmen and 4 Staff - \$525

5200 Electricity - \$8,500

Includes the Town Office, Town Hall, Historical Building and ASO/Rec Office.

5205 Phone - \$3,840

Town Office phone service includes all long distance charges.

5215 Internet - \$1,700

Town Office internet access service through Time Warner Cable.

Increased \$100 due to price increase by company.

5220 Heat - \$12,500

Propane: Town Hall and Town Office

Oil: Town Hall, Historical Building, ASO/Recreation Facilities

5225 Water - \$1,800

Public Water covers all municipal facilities; annual fee.

5235 Postage & Meter Lease - \$11,580

Meter Lease - \$2,300

Postage: Standard Mail - \$3,850

Tax correspondence - \$3,500

Tax Bills - \$1,500

Absentee ballots - \$250

Business mailings - \$180

Increased \$225 due to cost of tax bills being sent out.

5320 Registry of Deeds - \$7,500

Property Transfers - \$950; Property Liens & Discharges - \$6,500; Miscellaneous Documents- \$50

5330 Dues/Subscriptions/Licenses - \$16,430

Town and City Manager's Association \$200

Treasurers and Tax Collector's Association (2) - \$90

Town Clerks Association (2) \$90

Finance Directors (1) \$120

Informed Notaries of Maine (2) \$70

Newspaper subscription - \$250

AVCOG - \$9,001

MMA - \$5,839

Affiliated Healthcare \$75

LAWPCA \$250

AKCMCA (Clerks) \$45 (3)

Distinguished Budget \$400

Increased \$400 to adding the Distinguished Budget fee.

5335 Advertising - \$1,350

Advertising covers items such as Request for Proposals, Sale of town owned items, Employment Opportunities, Board & Committee Hearings, and unforeseen events. Expecting a more regular level of activity in this account therefore the amount has been reduced.

5340 Printing - \$7,205

Town Report - \$3,700

Use Permits - \$450

Stationary - \$400

TS Pamphlets - \$930

Business Forms - \$170

Business Checks - \$230

Receipt Books - \$125

Newsletter (semi-annual) - \$1,200

5345 Bank Fees - \$200

5360 Special Events - \$3,500

Recognition items for Bal Nash, Sr. Community Service Award, Boston Post Cane, Selectmen Retirement, Employee Recognition, and one Business contribution award. Employee holiday and other misc. events.

5400 Office Supplies - \$10,000

Covers all Town Office departments and ASO. Includes small office equipment (printers) and furniture (chairs), inks/toners, paper products, and all other general office supplies both common and occasional use.

Increased due to the cost of toner for the three DMV laser printers that we had to purchase due to the State changing the printing method of vehicle registrations.

5415 Election & Registrar Supplies - \$2,568

Ballot machine programming, supplies & maintenance - \$740 (new lease fee)
Election supplies (Clerk & Registrar) - \$200
Absentee Ballot Envelopes - \$200
Ballot Costs - \$1,428

CONTRACTED SERVICES / 110-05

5160 Assessing Agent - \$5,000

Decreased \$27,500 due to the proposal to bring Assessing in house.

5245 Office Equipment - \$29,270

Computer Service Agreement - \$9,100 - Covers 1 Server (Town Office) and 32 computers located in REC (2), PW (2), Town Office (15)

Computer Service not covered under agreement - \$1,520 (15 hrs.)

Operating software (TRIO/Harris) - \$10,000

On-line tax information - \$1,750

Telephone System Service - \$150

Unexpected (state changes) Trio software upgrades - \$250

Photocopier Service Contracts (2 copiers w/toner Town Office) - \$1,500

Email service - \$5,000

Increased \$5,000 for email service with new provider.

5305 Audit - \$14,500

Increased \$1,000 due to cost increase from contractor.

5315 Legal - \$15,000

Efforts will continue to be made in the use of both MMA's legal staff and the town's legal representatives in a cost effective way.

5355 Payroll Service - \$5,500

Increased \$5,500 in order to outsource payroll.

5100 Full Time Wages - \$32,500

Full Time Wages - \$32,178
Bonus Pool - \$322

The 2.1 CPI and 1.0% wage increase were calculated for these wages and a 1.0% bonus was added to the total.

Decrease of \$593 due to change in employee.

5420 Buildings & Ground Main. - \$17,355

General maintenance & supplies for all town facilities and specifically covers the following items: Heating systems regular maintenance (contract), heating maintenance parts, septic maintenance, electrical maintenance, boiler licensing & inspections, Town Hall Lift Inspection, Fire Safe/Extinguisher Inspections, Freedom Fighter Monitor Sprinkler, Town Hall Fire Alarm Monitoring, Pest Control, Flag Replacements, Maintenance supplies, toiletry/cleaning supplies, Town Office, ASO/Recreation Fire and Panic Alarm Monitoring, Landscaping - reseed any thin grass areas around building/plant flowers.

5110 Other Wages - \$8,484

Broadcast Technician - 275 hrs - \$5,418

Assistant Broadcast Technician 130 hrs - \$3,066

The 2.1 CPI and 1.0% wage increase were calculated for these wages.

5245 Office Equipment - \$500

Repairs and or cost of replacement equipment.

5350 Professional Services - \$3,300

Video Streaming - \$3,000 "Town Hall Stream" (\$250 monthly fee.)

Outsource services if needed - \$300

5400 Office Supplies - \$135

DVD's, batteries, misc.

**Town of Poland Capital Improvement
FY19 Budget Worksheet
MUNICIPAL FACILITIES RESERVES**

	FY18 Budget	YTD Balance	FY19 Initial	FY19 Committee
TECHNOLOGY	\$ 10,000	\$ 5,483	\$ 10,000	
Town Hall - Continued Repairs/Upgrades	\$ -	\$ 36,658	\$ -	
Town Hall - Elevator	\$ -	\$ -	\$ 5,000	
Town Office - Interior Renovation	\$ -	\$ 5,330	\$ 10,000	
Town Buildings - Exterior Painting	\$ -	\$ 10,014	\$ -	
Library Sprinkler System	\$ -	\$ 32,035	\$ -	
Furnace Replacement	\$ -	\$ 4,000	\$ 2,000	
Library Building Maintenance	\$ -	\$ 6,000	\$ 6,500	
Cable Access Equipment	\$ 2,000	\$ 8,168	\$ -	
Town Property Imp from Timber Sales	\$ -	\$ 80,294	\$ -	
Totals:	\$ 12,000	\$ 187,982	\$ 33,500	\$ -

**COMMUNITY SERVICE TOTALS
EXPENSES**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
COMMUNITY SERVICE TOTALS	269,534.66	260,564.72	281,927.00	77,414.37	289,027.00	\$7,100.00 + 2.52%

**COMMUNITY SERVICES / CODE ENFORCEMENT OFFICE
Expense 120-01**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5100 FULL TIME WAGES	57,473.65	58,821.94	58,710.00	17,678.69	79,833.00	
5110 OTHER WAGES	18,974.05	21,065.79	23,792.00	12,189.71	3,000.00	
5130 ALLOWANCES-MILEAGE	5,684.84	5,261.88	5,000.00	1,648.98	5,000.00	
5140 TRAINING-EDUCATION	788.00	634.00	1,000.00	469.50	1,000.00	
5245 OFFICE EQUIP FEES	2,657.49	2,517.46	2,600.00	2,000.00	2,600.00	
5325 PLAN CONSULTANT	7,676.95	4,615.78	7,500.00	1,055.35	7,500.00	
5330 DUES/SUBSCRIPTN/LICEN	1,146.95	2,043.39	1,200.00	135.00	1,200.00	
TOTAL	94,401.93	94,960.24	99,802.00	35,177.23	100,140.00	

**COMMUNITY SERVICES / RECREATION SALARIES
Expense 120-02**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5100 FULL TIME WAGES	56,101.54	54,206.58	57,755.00	23,270.23	59,264.00	
5110 OTHER WAGES	17,406.77	13,789.63	14,482.00	6,610.71	14,928.00	
TOTAL	73,508.31	67,996.21	72,237.00	29,880.94	74,192.00	

**COMMUNITY SERVICES / HEALTH OFFICER
Expense 120-03**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5110 OTHER WAGES	1,325.00	1,325.04	1,325.00	552.10	1,325.00	
5130 ALLOWANCES-MILEAGE	0.00	246.34	300.00	0.00	300.00	
5410 EQUIPMENT SUPPLIES	0.00	0.00	520.00	0.00	520.00	
TOTAL	1,325.00	1,571.38	2,145.00	552.10	2,145.00	

COMMUNITY SERVICES / BEACH MAINTENANCE**Expense 120-04**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5110 OTHER WAGES	2,491.40	1,846.00	2,550.00	2,420.00	3,400.00	
5210 MAINTENANCE	617.08	618.39	1,125.00	335.49	1,830.00	
TOTAL	3,108.48	2,464.39	3,675.00	2,755.49	5,230.00	

COMMUNITY SERVICES / CONSERVATION SERVICES**Expense 120-05**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5311 LAKE PROTECTION	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
5312 CON COMMISSION	1,074.64	1,450.00	2,000.00	0.00	2,000.00	
5313 DAM REPAIR	10,000.00	5,000.00	5,000.00	0.00	5,000.00	
TOTAL	14,074.64	9,450.00	10,000.00	3,000.00	10,000.00	

COMMUNITY SERVICES / GENERAL ASSISTANCE**Expense 120-06**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5350 PRO SERVICES	6,614.30	2,753.50	10,000.00	2,048.61	10,000.00	
TOTAL	6,614.30	2,753.50	10,000.00	2,048.61	10,000.00	

COMMUNITY SERVICES / SOCIAL SERVICE AGENCIES**Expense 120-08**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5530 RED CROSS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
5535 COMMUNITY CONCEPTS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
TOTAL	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	

COMMUNITY SERVICES / TOWN PORTION FOR RICKER LIBRARY**Expense 120-09**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5350 PRO SERVICES	72,502.00	77,369.00	80,068.00	0.00	83,327.00	
TOTAL LIBRARY	72,502.00	77,369.00	80,068.00	0.00	83,327.00	

COMMUNITY SERVICES

CODE ENFORCEMENT/ 120-01

5100 Full Time Wages - \$79,833

Full Time Wages – (\$84,802) – CEDC Portion (\$5,817) = \$78,985
Bonus Pool - \$848

Shifted the Planning Assistant wages to fulltime and changed title to Assistant CEO.

The 2.1 CPI and 1.0% wage increase were calculated for these wages and a 1.0% bonus was added to the total.

5110 Other Wages – \$3,000

Electrical and Building Inspectors - \$3,000 (120 hours @ \$25/hour)

5130 Allowances - \$5,000

Training/Inspections, Mileage & Cell Phone Reimbursement

5140 Training/Education - \$1,000

Planning Day AVCOG, MBOIA, NEBOEA, State CEO courses

5245 Office Equipment/Software - \$2,600

Urban Insight, ArcGIS, Adobe and Others

5325 Planning Consultant - \$7,500

Contracted Planner and Engineering Services

5330 Dues/Subscriptions/Licenses - \$1,200

RECREATION / 120-02

5100 Full Time Wages - \$59,264

Full Time Wages - \$58,677
Bonus Pool - \$587

The 2.1 CPI and 1.0% wage increase were calculated for these wages and a 1.0% bonus was added to the total.

5110 Other Wages – \$14,928

Recreation Assistant

The 2.1 CPI and 1.0% wage increase were calculated for these wages.

HEALTH OFFICER / 120-03

5110 Other Wages - \$1,325

State law requires 3-4 all day certification / training courses, plus approximately 10 events per year.

5130 Allowance - \$300

Three travel expense trips to Augusta.

5410 Equipment Supplies - \$520

40 Flu Shots - \$200
5 Hepatitis Series & Follow up - \$250
NIX, testing kits for water - \$70

BEACH MAINTENANCE / 120-04

5110 Other Wages - \$3,400

These wages increased due to the Minimum Wage Requirement that was voted in November 2016; as well as, the increased duties of attending Lower Range Pond Beach 8 hours over the weekends.

5210 Maintenance & Repairs - \$1,830

Portable restrooms - \$1,120
Water test - \$25
Misc. Supplies - \$200
Erosion Control Mulch - \$400
2 Picnic Tables - \$85

Increase due to additional Portable restroom, added erosion mulch and picnic tables at Lower Range Pond beach.

CONSERVATION SERVICES / 120-05

5311 Lake Protection - \$3,000

To assist the lake associations with their water quality maintenance efforts.

5312 Poland Conservation Commission - \$2,000

Workshops / Training / Memberships - \$400

Community Forums (Advertising, Printing, Snacks, Recording & Broadcast) - \$300

Heritage Day Presentation / Tree Sprouts - \$300

Open Space Plan Consulting - \$300

Other - \$700

5313 Dam Repair - \$5,000

Robinson Dam - \$5,000

GENERAL ASSISTANCE / 120-06

5350 Professional Services - \$10,000

We are reimbursed 50% of expended funds which shows in the revenue detail.

SOCIAL SERVICE AGENCIES / 120-08

5350 Professional Services - \$4,000

RICKER LIBRARY / 120-09

5350 Professional Services – \$83,327

Town of Poland Capital Improvement FY19 Budget Worksheet				
CODE ENFORCEMENT RESERVES				
	FY18 Budget	YTD Balance	FY19 Initial	FY19 Committee
Archiving Software	\$ 2,500	\$ 2,501	\$ 5,000	
Comprehensive Plan	\$ 7,500	\$ 7,500	\$ 7,500	
Geo Library	\$ 2,500	\$ 12,500	\$ -	
Totals:	\$ 12,500	\$ 22,501	\$ 12,500	\$ -

**Town of Poland Capital Improvement
FY19 Budget Worksheet**

CONSERVATION RESERVES

	FY18 Budget	YTD Balance	FY19 Initial	FY19 Committee
Purchase of Conservation Land	\$ -	\$ 15,536	\$ -	
Dam Reserve	\$ 1,000	\$ 1,000	\$ 1,000	
Totals:	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

PUBLIC WORKS TOTALS

EXPENSES

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
PUBLIC WORKS TOTALS	505,029.57	554,093.99	565,720.00	239,813.25	560,876.00	(\$4,844.00) - 0.85%

PUBLIC WORKS / PUBLIC WORKS

Expense 130-01

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5100 FULL TIME WAGES	168,732.70	140,681.14	154,778.00	85,510.52	158,549.00	
5110 OTHER WAGES	17,332.20	14,748.51	12,666.00	8,145.00	11,940.00	
5120 OVERTIME WAGES	3,885.35	1,208.70	2,200.00	646.01	2,200.00	
5130 ALLOWANCES-MILEAGE	5,199.41	4,254.66	6,000.00	212.89	2,000.00	
5140 TRAINING-EDUCATION	1,114.84	20.00	750.00	55.55	750.00	
5200 ELECTRICITY	4,619.44	4,925.70	5,000.00	1,539.17	5,000.00	
5205 PHONE	369.46	385.85	500.00	171.85	500.00	
5210 MAINTENANCE & REPAIRS	9,552.13	11,464.82	10,000.00	999.09	10,000.00	
5215 INTERNET	725.00	799.50	800.00	607.40	800.00	
5220 HEAT	2,339.35	3,555.87	4,000.00	369.12	4,000.00	
5225 WATER	213.42	377.16	400.00	75.20	400.00	
5230 VEHICLE MAINTENANCE &	19,515.18	20,053.08	19,500.00	12,932.53	20,000.00	
5240 UNLEADED GAS & DIESEL	15,204.02	9,007.10	18,000.00	13,504.50	14,300.00	
5350 PROFESSIONAL SERVICE	445.00	0.00	750.00	0.00	750.00	
5365 PHYSICALS/DRUG SCREE	775.00	1,583.50	1,500.00	115.00	1,500.00	
5375 RENTAL EQUIPMENT	19,496.12	17,484.35	17,900.00	17,900.00	10,900.00	
5380 CATCHBASIN CLEANING	2,400.00	0.00	3,600.00	0.00	3,600.00	
5390 TREE CUTTING	1,995.00	2,500.00	2,500.00	2,380.00	2,500.00	
5435 PROTECTIVE CLOTHING	355.25	320.99	1,200.00	226.90	1,200.00	
5445 CULVERTS	938.38	7,953.46	8,000.00	7,998.05	8,000.00	
5450 EROSION MATERIALS	5,973.15	10,733.78	6,000.00	3,341.69	6,000.00	
5452 ROAD STRIPING	1,040.74	14,999.87	9,000.00	0.00	9,000.00	
5455 GRAVEL	11,498.91	16,018.30	15,000.00	14,999.97	15,000.00	
5460 SURFACE PATCH	9,405.20	8,789.50	9,000.00	4,932.46	9,000.00	
5475 SIGNS	2,547.14	3,469.06	3,500.00	290.75	3,500.00	
5480 TOOLS, PARTS, MISC	1,978.08	2,803.69	2,800.00	516.65	2,800.00	
5485 WELDING SUPPLIES	46.00	364.00	300.00	230.60	300.00	
6100 FT WAGES - SNOW & ICE	81,491.62	103,426.16	103,185.00	19,390.40	103,967.00	
6110 OTHER WAGE SNOW & IC	4,611.75	7,196.00	6,631.00	1,391.00	7,960.00	
6120 OVERTIME WAGE SNOW & I	10,941.57	20,271.99	20,000.00	883.41	20,000.00	
6230 VEHICLES SNOW & ICE	17,358.76	19,999.80	19,500.00	5,656.67	20,000.00	
6240 GAS/DIESEL SNOW & ICE	10,876.57	26,618.28	24,300.00	0.00	28,000.00	
6375 RENTAL EQUIPMENT SNO	5,700.00	1,725.73	1,800.00	1,800.00	1,800.00	
6450 EROSION MATERIALS SNC	0.00	424.13	600.00	0.00	600.00	
6455 GRAVEL SNOW & ICE	1,943.01	1,301.24	1,800.00	435.23	1,800.00	
6460 SURFACE PATCH SNOW &	3,612.11	900.00	1,000.00	0.00	1,000.00	
6465 SALT SNOW & ICE	47,545.96	50,001.79	52,000.00	31,548.74	52,000.00	
6467 SAND SNOW & ICE	1,485.00	12,006.49	7,500.00	0.00	7,500.00	
6470 CUTTING EDGE SNOW & I	11,700.00	9,992.24	10,000.00	940.10	10,000.00	
6475 SIGNS SNOW & ICE	66.75	659.68	660.00	0.00	660.00	
6480 TOOLS/PARTS SNOW & IC	0.00	737.97	700.00	66.80	700.00	
6485 WELDING SUPPLIES SNO	0.00	329.90	400.00	0.00	400.00	
TOTAL	505,029.57	554,093.99	565,720.00	239,813.25	560,876.00	24

PUBLIC WORKS

PUBLIC WORKS 130-01

5100 Full Time Wages - \$158,549

6 Full Time Employees / 4 ½ Labors and 1 ½ Mechanics – this will allow 2 crews to work on the roads outside the winter months. Total PW (includes this line 5100 and 6100 Snow Wages)

Full Time Wages - \$259,917 (60% in this line & 40% in line 6100)
Bonus Pool - \$2,599

The 2.1 CPI and 1.0% wage increase were calculated for these wages and a 1.0% bonus was added to the total.

5110 Other Wages - \$11,940

Part-time seasonal laborers.

The 2.1 CPI and 1.0% wage increase were calculated for these wages. Also, the split for total wages into summer and snow wages was changed from 65% to 60%. This equals a decrease of \$726 under last year's budget.

5120 Overtime Wages - \$2,200

5130 Allowances-Mileage - \$2,000

Uniforms \$1,220, cell phone-DH \$480, and travel reimbursements \$300.

Uniforms were reduced because they were also budgeted under protective clothing for a decrease of \$4,000.

5140 Training / Education - \$750

Training for required safety regulations (chainsaw use) and road maintenance (flagging certification). Other courses will be paid for through grants.

5200 Electricity - \$5,000

5205 Phone - \$500

5210 Maintenance & Repairs – \$10,000

Includes items such as: mowing supplies, all general grounds maintenance, electrical, plumbing, etc.

5215 Internet - \$800

5220 Heating - \$4,000

5225 Water - \$400

5230 Vehicle Maintenance & Repair - \$20,000

Increase \$500 to cover increased prices.

5240 Unleaded Gas & Diesel - \$14,300

Decreased \$3,700 due to trend.

5350 Professional Services - \$750

5365 Physicals/Drug Screening - \$1,500

Pays for pre-employment physicals and drug & alcohol testing for CDL drivers; \$175.00 annual fee to Affiliated Health Care.

5375 Rental Equipment - \$10,900

Decreased by \$7,000 in anticipation of purchasing a used excavator.

5380 Catch Basin Cleaning - \$3,600

5390 Tree Cutting - \$2,500

5435 Protective Clothing – \$1,200

Assumes 10 pairs of work boots at approximately \$120 per pair; 6 first issuance; 3 replacements if needed.

5445 Culverts - \$8,000

5450 Erosion Materials - \$6,000

Erosion control around our lakes continues with the changing of culverts and adding rip-rap to slow the erosion.

5452 Road Striping - \$9,000

5455 Gravel - \$15,000

5460 Surface Patch - \$9,000

5475 Signs - \$3,500

5480 Tools, Parts, Misc. - \$2,800

Many tools are in need of replacement as well as necessary operating manuals.

5485 Welding Supplies - \$300

6100 Full Time Wages – SNOW & ICE - \$103,967

The 2.1 CPI and 1.0% wage increase were calculated for these wages and a 1.0% bonus was added to the total.

6110 Other Wages – SNOW & ICE - \$7,960

The 2.1 CPI and 1.0% wage increase were calculated for these wages. Also, the split for total wages into summer and snow wages was changed from 35% to 40%. This equals an increase of \$1,329 over last year's budget.

6120 Overtime Wages – SNOW & ICE - \$20,000

6230 Vehicles – SNOW & ICE - \$20,000

Increase \$500 to cover increased prices.

6240 Gas / Diesel Fuel – SNOW & ICE - \$28,000

Increase \$3,700 due to trend.

6375 Rental Equipment – SNOW & ICE - \$1,800

6450 Erosion Materials – SNOW & ICE - \$600

6455 Gravel – SNOW & ICE - \$1,800

6460 Surface Patch – SNOW & ICE - \$1,000

6465 Salt – SNOW & ICE - \$52,000

6467 Sand – SNOW & ICE - \$7,500

6470 Cutting Edge – SNOW & ICE - \$10,000

6475 Signs – SNOW & ICE - \$660

6480 Tools / Parts – SNOW & ICE - \$700

6485 Welding Supplies – SNOW & ICE - \$400

Town of Poland Capital Improvement FY19 Budget Worksheet ROAD RESERVES				
	FY18 Budget	YTD Balance	FY19 Initial	FY19 Committee
Crack Sealing	\$ 5,000	\$ 7,307	\$ 5,000	
Infrastructure	\$ 425,000	\$ 143,696	\$ 425,000	
Totals:	\$ 430,000	\$ 151,003	\$ 430,000	\$ -

Town of Poland Capital Improvement FY19 Budget Worksheet PUBLIC WORKS RESERVES				
	FY18 Budget	YTD Balance	FY19 Initial	FY19 Committee
2014 Pick-up Truck w/plow	\$ 5,000	\$ 14,114	\$ 5,000	
2003 Dump Truck Freight	\$ 45,000	\$ 153,548	\$ 45,000	
2005 Dump Truck Sterling	\$ 20,000	\$ 151,383	\$ 20,000	
2018 Dump Truck International	\$ 10,000	\$ -	\$ 10,000	
2007 Backhoe CAT	\$ 15,000	\$ 35,698	\$ 15,000	
2008 Loader CAT	\$ 20,000	\$ 109,400	\$ 20,000	
2008 10W Dump Truck Int'l	\$ 20,000	\$ 107,061	\$ 20,000	
2010 10W Dump Truck Int'l	\$ 20,000	\$ 96,609	\$ 20,000	
2005 One Ton Truck GMC 1.5	\$ 20,000	\$ 111,700	\$ 20,000	
2009 One Ton Truck GMC Chev.	\$ 5,000	\$ 38,460	\$ 5,000	
Excavator	\$ -	\$ 60,000	\$ -	
Skid Steer	\$ -	\$ 2,597	\$ -	
Totals:	\$ 180,000	\$ 880,570	\$ 180,000	\$ -

EXCAVATOR NOTE: There was a balance of \$20,000 left after purchasing the 2018 International Dump Truck in FY18. That balance has been transferred to the Excavator line; as well as, \$40,000 from the 2007 CAT Backhoe line to the Excavator line to cover the purchase of the Used Excavator.

**SOLID WASTE TOTALS
EXPENSES**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
SOLID WASTE TOTALS	187,247.74	179,903.85	197,416.00	86,920.40	206,594.00	\$9,178.00 + 4.65%

**PUBLIC WORKS / SOLID WASTE
Expense 130-02**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5100 FULL TIME WAGES	62,527.37	60,562.20	64,176.00	26,255.35	68,024.00	
5110 OTHER WAGES	17,776.48	15,290.94	16,000.00	9,581.65	21,840.00	
5130 ALLOWANCES-MILEAGE	360.00	659.98	1,500.00	305.00	1,500.00	
5140 TRAINING-EDUCATION	75.00	0.00	150.00	55.55	150.00	
5200 ELECTRICITY	2,731.41	2,912.49	3,000.00	1,020.74	3,000.00	
5205 PHONE	406.63	421.46	340.00	192.16	430.00	
5210 MAINTENANCE & REPAIRS	1,798.38	878.10	2,000.00	286.27	2,500.00	
5220 HEAT	349.42	429.06	800.00	62.33	550.00	
5230 VEHICLE MAINTENANCE &	41.00	2,942.75	1,000.00	1,239.13	2,000.00	
5240 UNLEADED GAS & DIESEL	917.32	1,150.99	1,000.00	459.88	1,000.00	
5270 MSW TIPPING FEES	59,761.97	57,251.13	60,000.00	25,693.92	60,000.00	
5275 RECYCLING & PULLING FE	29,018.00	27,609.70	30,000.00	12,396.90	30,000.00	
5280 TIRE DISPOSAL	517.60	1,923.40	1,000.00	0.00	1,000.00	
5285 BULK WASTE DISPOSAL	5,132.04	4,653.97	10,000.00	8,418.77	10,000.00	
5290 HHW DISPOSAL	1,749.60	768.95	1,000.00	433.09	1,000.00	
5296 COMPOSTING	0.00	903.00	900.00	376.25	900.00	
5330 DUES/SUBSCRIPTN/LICEN	455.00	461.00	500.00	0.00	500.00	
5410 EQUIPMENT SUPPLIES	316.98	526.39	1,000.00	55.35	600.00	
5420 GROUNDS & MAINTENANC	3,313.54	558.34	2,800.00	88.06	1,500.00	
5480 TOOLS, PARTS, MISC	0.00	0.00	250.00	0.00	100.00	
TOTAL	187,247.74	179,903.85	197,416.00	86,920.40	206,594.00	

SOLID WASTE / 130-02

5100 Full Time Wages - \$68,024

Full Time Wages - \$67,350
Bonus Pool - \$674

The 2.1 CPI and 1.0% wage increase were calculated for these wages and a 1.0% bonus was added to the total. Also, the fulltime Attendant's wage was adjusted due to the Minimum Wage Requirement that was voted in November 2016.

5110 Other Wages - \$21,840

Part-time attendants for routine additional staffing about 16 hours per week; plus 5 weeks of vacation coverage and perhaps 10 sick days.

These wages increased \$5,840 due to the Minimum Wage Requirement that was voted in November 2016.

5130 Allowances-Mileage - \$1,500

Clothing, training travel costs, and regular monthly travel to AVCOG.

5140 Training-Education - \$150

Training in waste management & recycling.

5200 Electricity - \$3,000

5205 Phone - \$430

The \$90 increase is due to trend.

5210 Maintenance & Repairs - \$2,500

The \$500 increase is due to expected repairs to the buildings and grounds.

5220 Heat - \$550

The \$250 decrease is due to trend.

5230 Vehicle Maintenance & Repairs - \$2,000

The \$1,000 increase is due to trend.

5240 Unleaded Gas & Diesel - \$1,000

5270 MSW Tipping Fees - \$60,000

5275 Recycling & Pulling Fees - \$30,000

5280 Tire Disposal - \$1,000

5285 Bulk Waste Disposal - \$10,000

5290 HHW Disposal - \$1,000

5296 Composting - \$900

5330 Dues/Subscriptions/Licenses - \$500

Annual Licensing fees.

5410 Equipment Supplies - \$600

The \$400 decrease is due to trend.

5420 Grounds & Maintenance Supplies - \$1,500

The \$1,300 decrease is due to trend.

5480 Tools, Parts, Misc. - \$100

The \$150 decrease is due to trend.

**Town of Poland Capital Improvement
FY19 Budget Worksheet
SOLID WASTE RESERVES**

	FY18 Budget	YTD Balance	FY19 Initial	FY19 Committee
Compactor Replacement	\$ 7,500	\$ 20,018	\$ 7,500	
Roll-Over Containers	\$ 2,000	\$ 5,750	\$ 2,000	
Totals:	\$ 9,500	\$ 25,768	\$ 9,500	\$ -

**PUBLIC SAFETY TOTALS
EXPENSES**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
PUBLIC SAFETY TOTALS	950,885.11	992,912.31	979,476.00	413,674.83	1,003,116.00	\$23,640.00 + 2.41%

**PUBLIC SAFETY / FIRE RESCUE
Expense 140-01**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5100 FULL TIME WAGES	199,709.10	226,658.01	232,050.00	91,819.51	319,780.00	
5110 OTHER WAGES	269,386.06	282,664.18	262,644.00	114,659.74	190,286.00	
5120 OVERTIME WAGES	37,911.99	24,621.70	16,500.00	9,339.53	16,500.00	
5130 ALLOWANCES-MILEAGE	2,161.96	2,770.15	3,350.00	351.50	3,350.00	
5140 TRAINING-EDUCATION	7,896.27	10,516.43	9,000.00	3,460.55	9,000.00	
5200 ELECTRICITY	12,102.83	11,920.25	12,000.00	4,802.42	12,000.00	
5205 PHONE	5,512.62	5,461.67	4,500.00	1,573.65	5,000.00	
5220 HEAT	8,289.01	10,682.79	9,000.00	1,420.42	9,000.00	
5225 WATER	1,724.73	1,760.80	1,500.00	756.73	1,500.00	
5230 VEHICLE MAINTENANCE &	18,088.76	22,525.65	17,000.00	6,333.50	17,000.00	
5240 UNLEADED GAS & DIESEL	8,423.42	7,958.54	10,800.00	3,430.46	10,800.00	
5245 OFFICE EQUIPMENT/FEES	3,889.33	6,240.00	14,850.00	6,637.90	14,850.00	
5330 DUES/SUBSCRIPTN/LICEN	2,865.24	3,906.74	3,100.00	753.74	3,500.00	
5365 PHYSICALS/DRUG SCREE	3,079.04	2,471.00	3,500.00	24.00	3,500.00	
5370 WASTE DISPOSAL	395.00	595.00	1,000.00	0.00	1,000.00	
5400 OFFICE SUPPLIES	5,509.73	4,728.62	5,500.00	1,566.29	5,500.00	
5410 EQUIPMENT SUPPLIES	17,962.54	10,384.27	15,000.00	7,848.33	15,000.00	
5420 GROUNDS & MAINTENANC	11,867.74	17,226.12	11,500.00	4,013.38	11,500.00	
5435 PROTECTIVE CLOTHING	11,255.09	6,407.69	5,000.00	1,137.32	5,000.00	
5490 MEDICAL SUPPLIES	17,895.94	19,617.77	16,000.00	8,061.90	16,000.00	
5495 OSHA EQUIPMENT REQUII	2,018.65	2,051.00	2,000.00	88.27	2,000.00	
TOTAL	647,945.05	681,168.38	655,794.00	268,079.14	672,066.00	

**PUBLIC SAFETY / ASO
Expense 140-02**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5205 PHONE	382.44	386.68	400.00	181.61	400.00	
5210 MAINTENANCE & REPAIRS	309.99	273.95	300.00	0.00	300.00	
5230 VEHICLE MAINTENANCE &	0.00	150.00	600.00	0.00	600.00	
5240 UNLEADED GAS & DIESEL	11,167.44	9,736.35	15,000.00	3,572.26	15,000.00	
5350 PROFESSIONAL SERVICE:	208,693.48	217,636.96	223,796.00	112,048.00	230,015.00	
TOTAL	220,553.35	228,183.94	240,096.00	115,801.87	246,315.00	

PUBLIC SAFETY / DISPATCHING**Expense 140-03**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5350 PROFESSIONAL SERVICE:	37,871.33	38,829.58	39,586.00	12,070.78	40,735.00	
TOTAL	37,871.33	38,829.58	39,586.00	12,070.78	40,735.00	

PUBLIC SAFETY / ANIMAL CONTROL**Expense 140-04**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5350 PROFESSIONAL SERVICE:	7,658.20	9,696.34	10,000.00	4,612.60	10,000.00	
TOTAL	7,658.20	9,696.34	10,000.00	4,612.60	10,000.00	

PUBLIC SAFETY / STREET LIGHTS**Expense 140-05**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5350 PROFESSIONAL SERVICE:	17,200.94	15,409.03	14,000.00	4,933.34	14,000.00	
TOTAL	17,200.94	15,409.03	14,000.00	4,933.34	14,000.00	

PUBLIC SAFETY / FIRE HYDRANTS**Expense 140-06**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5350 PROFESSIONAL SERVICE:	14,656.20	14,625.00	15,000.00	6,093.75	15,000.00	
06 - FIRE	14,656.20	14,625.00	15,000.00	6,093.75	15,000.00	

PUBLIC SAFETY / EMERGENCY MANAGEMENT**Expense 140-07**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5110 OTHER WAGES	5,000.04	5,000.04	5,000.00	2,083.35	5,000.00	
TOTAL	5,000.04	5,000.04	5,000.00	2,083.35	5,000.00	

Public Safety

Fire/Rescue 140-01

5100 Full Time Wages – \$319,780

Full Time Wages - \$316,614

Bonus Pool - \$3,166

The increase of \$87,730 is due to 2 additional fulltime employees (\$79,872); the remainder of the increase was the 2.1 CPI and 1.0% wage increase with the 1% bonus added to the total.

5110 Other Wages - \$190,286

Per Diems on During the Day (6 am to 6 pm): 3 members, 12 hours. The part-time administrative assistant is included in the above amount.

* Emergency Calls: This amount is directly related to being on actual calls by per diem employees (excluding full time and per diem personnel already on duty).

The decrease of \$72,358 included the 2.1 CPI and 1.0% wage increase were calculated for these wages.

Chief Bosse reduced these wages to offset the wages that were added to the Fulltime Wages.

5120 Overtime Wages - \$16,500

This is for all full-time employee overtime. At approximately \$30/hour over time rate this affords the department 10.5 hours of overtime weekly. We will be able to hold to this line item amount.

5130 Allowances-Mileage - \$3,350

Travel: This amount is for mileage for department members who attend classes out of the area to help offset the use of their own vehicles.

Clothing: F/T employees are permitted \$600.00 per year for clothing expenses. With our current 4 full time employees the cost will be \$2,400 a year. We also have 31 per diem members who, like the F/T members, require some type of uniform at a cost of \$1,500/year (\$3,900)..

5140 Training & Education - \$9,000

This represents all mandatory training, safety training and routine fire and rescue service training. It also includes all out of house training, including the need for more updated and specialized training. Examples: (example amounts given in per person price unless otherwise noted) Paramedic course: \$6,900, Intermediate Course \$2,500, ALS Refresher \$500, EMT basic course \$695 (Refresher \$250), PHTLS Course \$250 (Refresher every 3 years \$95), PEP course \$200, PALS course \$180, ACLS course \$180, EVOC/AVOC \$80, Samoset EMS Conference (3-5 Members \$500 per student), Western Maine EMS conf. (2 members at \$180), County Fire Attack Schools (3-5 members at \$120 per member), Basic Firefighter I class \$2,500 per student (this program we have been able to apply for a grants in past years to get the class paid for, however there is no guarantee that this will be offered this year), New England Chiefs Conference \$225, Vehicle Extrication Course \$2,000 (cost for up to 30 students), Rope I \$3,000 (cost for up to 30 students), Rope II \$5,000 (cost for up to 30 students), Confined Space Rescue \$3,000 (for up to 30 students), Trench Rescue \$3,000 (for up to 30 students), RIT \$5,000 (for up to 25 students).

5200 Electricity - \$12,000

5205 Phones - \$5,000

Includes Land Lines,/Cell Phones, Pagers, Air cards

Increase \$500 due to trend.

5220 Heat - \$9,000

5225 Water - \$1,500

5230 Vehicle Maintenance & Repairs - \$17,000

5240 Unleaded Gas and Diesel - \$10,800

5245 Office Equipment/Fees - \$14,850

Included in this amount are the annual software fees for the following: Fully Involved, IMC, IamResponding, Rhodium, Dispatch Switch and IT support with Ion Networking

5330 Dues/Subscriptions/Licenses - \$3,500

Membership dues to: Maine Fire Chief's Association, NFPA, International Association of Fire Chiefs, Androscoggin County Fire Fighter's Assoc., Maine EMS, Fire Engineering, Legal Briefings for Fire Chiefs, Maine Employer's Handbook, Fire Inspections Manual, MMA Accidental Insurance, National Fire Codes

Increased \$400 due to increased fees.

5365 Physicals/Drug Screening - \$3,500

Pre-employment health assessments, Flu shots, PPD, Mandatory drug testing, pulmonary testing (frequency dependent upon age); Annual immunizations, Wellness program

5370 Waste Disposal - \$1,000

This is for the disposal of medical waste.

5400 Office Supplies - \$5,500

This line item is used for the purchase of our office supplies.

5410 Equipment Supplies - \$15,000

This covers the cost of SCBA maintenance testing and repairs to 18 breathing units, 30 facemasks, the mobile and stationary cascade system and the compressor used to fill the air bottles. Air testing and service is required every 6 months. Flow testing of breathing units is required annually. These units also have many electrical components which require maintenance. Radio maintenance includes all repairs, reprogramming and replacement of radios and pagers. Replacement batteries for portables. Other equipment requiring annual inspections are: Ladders, Hose Tower Crane, Lifepak Monitors, Stretchers. Annual State of Maine elevator license, \$70.00.

5420 Grounds & Maintenance Supplies - \$11,500

This includes service maintenance on equipment for new addition, hardware, light bulbs, tape, paint, brushes, and hand tools, back flow preventer \$120. Additional expenses for the updated station are: Inspections; Elevator, alarm system and sprinkler system, stove hood and generator maintenance. Pest control services.

5435 Protective Clothing - \$5,000

Turn out gear.

5490 Medical Supplies - \$16,000

Purchase of Medical Supplies through CMMC's vendor contract.

5495 OSHA Required Equipment - \$2,000

This includes items needed for compliance with OSHA and Maine Bureau Labor Standards.

PUBLIC SAFETY

LAW ENFORCEMENT 140-02

5205 Phone - \$400

5210 Maintenance & Repairs - \$300

5230 Vehicle Maintenance & Repairs - \$600

5240 Unleaded Gas & Diesel - \$15,000

5350 Professional Services - \$230,015

2.8% increase based on the ASO proposal.

DISPATCHING 140-03

5350 Professional Services - \$40,735

2% increase based on the contract plus \$1,200 for phone line service

ANIMAL CONTROL 140-04

5350 Professional Services - \$10,000

Covers services provide by the area Animal Control Officer and Responsible Pet Care Shelter. Law requires the town to provide shelter for domestic animals that are abandoned or lost.

STREET LIGHTS 140-05

5350 Professional Services - \$14,000

HYDRANTS 140-06

5350 Professional Services - \$15,000

This is the amount paid to the Mechanic Falls water district for fire hydrants in town.

EMERGENCY MANAGEMENT 140-07

5110 Other Wages - \$5,000

5130 Allowances & Mileage - \$0

Chief Bosse has taken over this position and has a Fire/Rescue vehicle for use.

**Town of Poland Capital Improvement
FY19 Budget Worksheets
FIRE RESCUE RESERVES**

	FY18 Budget	YTD Balance	FY19 Initial	FY19 Committee
Engine #2	\$ 20,000	\$ 40,680	\$ 20,000	
Engine #3	\$ 20,000	\$ 26,000	\$ 20,000	
Tank 6	\$ 15,000	\$ 104,000	\$ 15,000	
Utility #1	\$ 5,000	\$ 27,580	\$ 13,000	
Squad #1	\$ -	\$ (1,734)	\$ 16,000	
Squad #2	\$ -	\$ 47,586	\$ 6,000	
Chief's Vehicle	\$ 14,980	\$ 24,980	\$ 15,000	
Scott Air Bottles	\$ 26,540	\$ 26,486	\$ 2,000	
Life Pack 12 Monitors	\$ 9,990	\$ 12,403	\$ 10,000	
Radios/Thermo Image/Defibs	\$ 14,990	\$ 19,341	\$ 10,000	
Turn Out Gear	\$ 10,000	\$ 18,082	\$ 10,000	
Dry Hydrants	\$ 3,500	\$ 3,500	\$ 3,000	
Totals:	\$ 140,000	\$ 348,904	\$ 140,000	\$ -

Town of Poland Capital Improvement FY19 Budget Worksheets				
LAW ENFORCEMENT RESERVES				
	FY18 Budget	YTD Balance	FY19 Initial	FY19 Committee
Patrol Vehicle 1	\$ 5,750	\$ 5,750	\$ 5,750	
Patrol Vehicle 2	\$ 5,750	\$ 11,150	\$ 5,750	
Vehicle Equipment	\$ 1,000	\$ 1,274	\$ 1,000	
Totals:	\$ 12,500	\$ 18,174	\$ 12,500	\$ -

**FINANCIAL OUTLAY TOTALS
EXPENSES**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
FINANCIAL OUTLAY TOTALS	782,532.78	804,091.16	787,698.00	455,235.86	896,762.00	\$109,064.00 + 13.85%

**FINANCIAL OUTLAY / DEBT PAYMENTS
Expense 150-02**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5720 PW GARAGE 71.77%	89,632.36	89,896.94	83,932.00	84,648.52	93,933.00	
5730 FIRE STATION 85.86%	153,588.04	131,807.57	131,698.00	109,188.46	132,155.00	
TOTAL	275,516.85	252,934.21	215,630.00	193,836.98	226,088.00	

**FINANCIAL OUTLAY / ALL OTHER MUNICIPAL INSURANCES
Expense 150-03**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5260 FINANCIAL OUTLAY	47,535.13	45,061.75	47,000.00	27,489.20	50,000.00	
TOTAL	47,535.13	45,061.75	47,000.00	27,489.20	50,000.00	

**FINANCIAL OUTLAY / EMPLOYEE BENEFITS
Expense 150-04**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5810 HEALTH INSURANCE	223,280.94	260,806.76	269,753.00	136,008.23	346,617.00	
5815 ICMA/MPRS RETIREMENT	71,124.63	72,902.41	76,310.00	31,442.81	93,812.00	
5820 SOCIAL SECURITY/FICA	95,945.68	98,241.66	108,430.00	45,923.74	114,445.00	
5825 WORKER'S COMPENSATION	47,696.30	46,414.20	42,775.00	12,930.50	45,000.00	
5830 UNEMPLOYMENT	20,069.00	17,074.40	22,000.00	6,584.40	15,000.00	
5835 SICK TIME PAYOUT	0.00	9,281.77	4,000.00	0.00	4,000.00	
5840 VOLUNTEER INSURANCE	1,364.25	1,374.00	1,500.00	1,020.00	1,500.00	
5850 EDUCATIONAL INCENTIVE	0.00	0.00	300.00	0.00	300.00	
TOTAL	459,480.80	506,095.20	525,068.00	233,909.68	620,674.00	

**CAPITAL IMPROVEMENT TOTALS
EXPENSES**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
CIP TOTALS	883,710.00	871,300.00	806,610.00	0.00	853,900.00	\$47,290.00 + 5.86%

**FINANCIAL OUTLAY / CAPITAL IMPROVEMENT
Expense 150-06**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5900 PAVING TOWN ROADS RE	262,000.00	430,000.00	430,000.00	0.00	430,000.00	
5910 PW VEHICLE RESERVE	213,580.00	195,000.00	180,000.00	0.00	180,000.00	
5915 SW EQUIPMENT RESERVE	4,000.00	6,000.00	9,500.00	0.00	9,500.00	
5920 FIRE RESCUE VEHICLE RE	292,830.00	145,000.00	140,000.00	0.00	140,000.00	
5925 POLICE CRUISER RESERV	30,000.00	14,000.00	12,500.00	0.00	12,500.00	
5930 MUNICIPAL FACILITIES RE	46,000.00	36,000.00	12,000.00	0.00	33,500.00	
5940 RECREATION RESERVE	6,800.00	6,800.00	8,800.00	0.00	9,900.00	
5945 REVALUATION RESERVE	25,000.00	25,000.00	0.00	0.00	25,000.00	
5950 CIP - CONTINGENCY	1,000.00	1,000.00	310.00	0.00	0.00	
5955 CODE ENFORCEMENT	2,500.00	5,000.00	12,500.00	0.00	12,500.00	
5960 CONSERVATION EASEMEI	0.00	7,500.00	1,000.00	0.00	1,000.00	
TOTAL	883,710.00	871,300.00	806,610.00	0.00	853,900.00	

**COUNTY TAX TOTALS
EXPENSES**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
COUNTY TAX TOTALS	716,689.48	728,064.14	785,216.00	780,897.78	822,103.00	\$36,887.00 + 5.28%

**COUNTY TAX / COUNTY TAX
Expense 160-01**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5260 FINANCIAL OUTLAY	716,689.48	728,064.14	785,216.00	780,897.78	822,103.00	
TOTAL	716,689.48	728,064.14	785,216.00	780,897.78	822,103.00	

FINANCIAL SERVICES

DEBT 150-02

5720 Debt PW Garage Less School Portion - \$93,933

General Fund portion is 71.77%.

5730 Fire Rescue Expansion - \$132,155

General Fund portion is 85.86%.

MUNICIPAL INSURANCE 150-03

5260 Financial Outlay - \$50,000

The \$3,000 increase is due to a 6% increase.

EMPLOYEE BENEFITS 150-04

5810 Health Insurance - \$346,617

The increase of \$77,529 is due to a 6% increase in the Health Plan; as well as, the 2 extra full time employees with budgeted family plans.

5815 ICMA/MPRS Retirement - \$93,812

The \$17,502 increase is due to the proposed salary increase and the increase in employees participating in the MainePERs retirement.

5820 Social Security/FICA - \$114,445

5825 Worker's Compensation - \$45,000

The \$2,225 increase is due to a 5% increase.

5830 Unemployment - \$15,000

The decrease of \$7,000 is due to a reduction in claims.

5835 Sick Time Payout - \$4,000

5840 Volunteer Insurance - \$1,500

5850 Educational Incentive - \$300

COUNTY TAX 160-01

5260 Financial Outlay - \$822,103

A 5.3% increase over the actual paid in FY2018.

**Town of Poland Capital Improvement
FY19 Budget Worksheets
CONTINGENCY RESERVE**

	FY18 Budget	YTD Balance	FY19 Initial	FY19 Committee
Unforeseen Expenses	\$ 310	\$ 3,000	\$ -	
Totals:	\$ 310	\$ 3,000	\$ -	\$ -

**Town of Poland Capital Improvement
FY19 Budget Worksheets
REVALUATION RESERVES**

	FY18 Budget	YTD Balance	FY19 Initial	FY19 Committee
Real Estate Revaluation	\$ -	\$ 75,000	\$ 25,000	
Totals:	\$ -	\$ 75,000	\$ 25,000	\$ -

**TIF 1 TOTALS
EXPENSES**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
TIF 1 TOTALS	605,701.42	718,906.13	595,298.00	422,725.62	652,613.00	\$57,315.00 + 9.63%

REVENUES

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
TIF 1 TOTALS	747,673.77	605,623.35	704,929.00	358,765.05	716,793.00	\$11,864.00 + 1.68%

**TIF 1
Expense 400-01**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5250 DEBT SERVICE	363,636.51	376,262.18	332,624.00	311,785.17	329,063.00	
5260 FINANCIAL OUTLAY	17,986.00	17,799.00	17,429.00	0.00	15,673.00	
5265 PSB 40% PAYBACK	195,436.00	186,595.00	186,595.00	96,938.50	193,877.00	
5350 PROFESSIONAL SERVICE:	2,893.67	1,303.75	2,500.00	190.00	2,500.00	
5410 EQUIPMENT SUPPLIES	0.00	111,475.20	28,000.00	173.45	28,000.00	
5620 HYDRANT EXPENSE	25,749.24	25,471.00	28,150.00	13,638.50	27,000.00	
5650 CEDC	0.00	0.00	0.00	0.00	56,500.00	
01 - PSB TIF 1	605,701.42	718,906.13	595,298.00	422,725.62	652,613.00	

Revenue 400

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
4510 INVESTMENT INTEREST	542.77	694.35	0.00	368.55	0.00	
4550 \$ FROM GENERAL FUND	747,131.00	604,929.00	704,929.00	358,396.50	716,793.00	
TOTAL	747,673.77	605,623.35	704,929.00	358,765.05	716,793.00	0.00

**TIF 2 TOTALS
EXPENSES**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
TIF 2 TOTALS	1,147,330.53	594,786.32	581,248.00	370,265.91	552,436.00	(\$28,812.00) - 4.96%

REVENUES

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
TIF 2 TOTALS	937,744.72	504,301.45	641,324.00	328,341.12	656,329.00	\$15,005.00 + 2.34%

**TIF 2
Expense 401-01**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5200 ELECTRICITY	0.00	0.00	480.00	0.00	480.00	
5250 DEBT SERVICE	303,901.71	302,612.13	272,538.00	237,572.88	277,225.00	
5260 FINANCIAL OUTLAY	11,167.45	9,493.00	9,749.00	0.00	14,367.00	
5265 PSB 40% PAYBACK	802,603.00	251,741.00	251,741.00	128,932.00	257,864.00	
5350 PROFESSIONAL SERVICE:	3,900.52	0.00	2,500.00	0.00	2,500.00	
5650 CEDC	25,757.85	30940.19	44,240.00	3761.03	0.00	
TOTAL	1,147,330.53	594,786.32	581,248.00	370,265.91	552,436.00	

Revenue 401

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
4510 PSB TIF 2 INVESTMENT IN	948.72	2,977.45	0.00	176.62	0.00	
4550 PS 2 TRANSFER FROM GE	936,796.00	501,324.00	641,324.00	328,164.50	656,329.00	
TOTAL	937,744.72	504,301.45	641,324.00	328,341.12	656,329.00	

**DTV TIF TOTALS
EXPENSES**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
DTV TOTALS	73,562.29	96,761.29	84,620.00	56,019.97	73,658.00	(\$10,962.00) - 12.95%

REVENUES

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
DTV TOTALS	112,464.44	125,805.68	124,397.00	63,911.46	127,300.00	\$2,903.00 + 2.33%

**DTV TIF
Expense 402-01**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5250 DEBT SERVICE	51,699.38	51,680.41	51,494.00	47,591.12	51,688.00	_____
5260 FINANCIAL OUTLAY	2,767.55	2,372.12	2,361.00	0.00	2,612.00	_____
5350 PROFESSIONAL SERVICE:	0.00	0.00	2,000.00	0.00	2,000.00	_____
5410 EQUIPMENT SUPPLIES	0.00	20,016.44	2,500.00	0.00	2,500.00	_____
5630 JTK 50% PAYBACK	14,313.00	14,505.00	14,505.00	7,429.00	14,858.00	_____
5650 CEDC	4,782.36	8,187.32	11,760.00	999.85	0.00	_____
TOTAL	73,562.29	96,761.29	84,620.00	56,019.97	73,658.00	_____

Revenue 402

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
4510 DTV INVESTMENT INTERE	663.44	1,408.68	0.00	261.46	0.00	_____
4550 DTV TIF TSF FR GENERAL	111,801.00	124,397.00	124,397.00	63,650.00	127,300.00	_____
TOTAL	112,464.44	125,805.68	124,397.00	63,911.46	127,300.00	_____

TIF JUSTIFICATIONS

TIF 1 / 400-01

5250 Debt Service - \$329,063

2003E – PW Garage & Ground Water Protection (28.23%) \$36,947
2006C – Poland Spring Water Main (100%) \$110,294
2000FR – Waste Water Poland (100%) \$160,058
2012E – Fire Station (14.14%) \$21,764

5260 Financial Outlay - \$15,673

Town Manager \$10,500
Finance Director \$3,975
Assessing/Payroll \$1,198

This TIF represents 48% of our TIF value therefore we have taken 48% of the allowed percentages for each of these salaries.

5265 PSB 40% Payback - \$193,877

In FY18 total PSB TIF \$ to District was \$716,793 minus the shared expenses of \$232,101 leaving \$484,692 before the split. PSB gets 40% of the remaining funds.

5350 Professional Services - \$2,500

Pays for Assessing services or Legal services that are related to TIF 1.

5410 Heavy Duty Rescue Maintenance & Equipment - \$28,000

Maintenance \$3,000, Equipment \$25,000

5620 Hydrant Expense - \$27,000

All hydrants located in the TIF 1 & 2 districts.

Decreased \$1,150 due to historical values.

5650 CEDC Expense - \$56,500

Increased \$250. This expense is approved and grandfathered to be taken out of TIF 1 instead of TIF 2 and DTV.

5200 Electricity - \$480

Cost of new traffic light at five corners \$40/month

5250 Debt Service - \$277,225

2010F – Water & Sewer Lines (96%) \$277,225

5260 Financial Outlay - \$14,367

Town Manager \$9,625

Finance Director \$3,644

Assessing/Payroll \$1,098

This TIF represents 42% of our TIF value therefore we have taken 42% of the allowed percentages for each of these salaries.

5265 PSB 40% Payback - \$257,864

In FY18 total PSB TIF \$ to District was \$644,660. PSB gets 40% of these funds per CEA.

5350 Professional Services - \$2,500

Pays for Assessing services or Legal services that are related to TIF 2.

5250 Debt Service - \$51,688

2010B – Water – Mechanic Falls (100%) \$40,137

2010F – Water & Sewer Lines (4%) \$11,551

5260 Financial Outlay - \$2,612

Town Manager \$1,750

Finance Director \$662

Assessing/Payroll \$200

This TIF represents 8% of our TIF value therefore we have taken 8% of the allowed percentages for each of these salaries.

5350 Professional Services - \$2,000

Pays for Assessing services or Legal services that are related to DTV TIF.

5410 Vehicle Maintenance - \$2,500

Skid Steer Maintenance at 50%

5630 JTK 50% Payback - \$14,858

In FY18 total JTK TIF \$ to District was \$29,715. JTK gets 50% of these funds per CEA.

CEDC BUDGET PROPOSAL

	Actual FY17	FY18 Budget	YTD Balance	FY19 Initial
<u>Administration</u>				
Payroll	\$ 8,616.21	\$ 10,000.00	\$ 2,216.45	\$ 10,000.00
Planner	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
Training courses	\$ 180.00	\$ 500.00	\$ -	\$ 500.00
travel	\$ -	\$ 500.00	\$ -	\$ 500.00
postage office supplies	\$ -	\$ 500.00	\$ -	\$ 500.00
<u>Marketing</u>				
Business after Hours	\$ 4,401.59	\$ 6,000.00	\$ 1,324.93	\$ 6,000.00
Website hosting fee	\$ 2,100.00	\$ 2,100.00	\$ -	\$ 2,100.00
NEW DESIGN OF WEBSITE	\$ -	\$ 1,125.00	\$ -	\$ 1,125.00
LA Metro Chamber	\$ 300.00	\$ 300.00	\$ -	\$ 330.00
oxford hills chamber	\$ 225.00	\$ 225.00	\$ -	\$ 225.00
Androscoggin B2B	\$ 600.00	\$ 600.00	\$ -	\$ 600.00
Oxford b2B	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Gems of 26 - co marketing area	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Brochures/Printing	\$ 178.20	\$ 2,000.00	\$ -	\$ 2,000.00
GIS Consulting for maps	\$ 5,946.24	\$ 4,000.00	\$ 1,144.50	\$ 3,000.00
photographer/filming	\$ 1,300.00	\$ 1,000.00	\$ -	\$ 1,000.00
banners for downtown	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
signage/painting	\$ 1,100.00	\$ 2,000.00	\$ -	\$ 2,000.00
Heritage day sponsorship	\$ -	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00
<u>Unknown/unexpected expenses</u>	\$ -	\$ 4,275.00	\$ -	\$ 11,545.00
consultants tif	\$ 2,281.25	\$ 10,000.00	\$ -	\$ 5,000.00
business resources	\$ -	\$ -	\$ -	\$ -
legal for changes to the TIF documents	\$ -	\$ 800.00	\$ -	\$ -
special town meeting	0	\$ 1,000.00	\$ -	\$ -
TOTALS	\$ 28,303.49	\$ 56,500.00	\$ 7,760.88	\$ 56,500.00

**RECREATION TOTALS
EXPENSES**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
RECREATION TOTALS	140,690.93	164,815.52	145,762.00	91,216.55	232,400.00	\$86,638.00 + 59.44%

REVENUES

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
RECREATION TOTALS	140,428.07	186,165.85	149,800.00	40,822.82	234,360.00	\$84,560.00 + 56.45%

The recreation department changed over to TRIO for all revenue/expenditures as of July 1, 2017. In doing this new account numbers were established, so although the columns do not add to the TOTALS all TOTALS are correct and match our audited records for this department.

RECREATION EXPENSES

Expense 500-01

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5110 OTHER WAGES	35,501.69	33,161.07	37,000.00	31,921.25	89,400.00	
5310 OPERATING EXPENSE	-55.00	0.00	0.00	2,521.61	16,450.00	
6005 ART CLASS EXPENSE	0.00	0.00	0.00	1,935.00	200.00	
6010 BASEBALL EXPENSE	0.00	0.00	0.00	2,169.33	15,000.00	
6020 BASKETBALL EXPENSE	0.00	0.00	0.00	818.98	3,500.00	
6030 CHEERING EXPENSE	0.00	0.00	0.00	3,134.48	14,500.00	
6050 DESTINATION IMAGINATIC	0.00	0.00	0.00	31.40	1,000.00	
6060 DISC TIC EXPENSE	0.00	0.00	0.00	8,018.77	8,000.00	
6070 DRAMA EXPENSE	0.00	0.00	0.00	0.00	300.00	
6080 FOOTBALL EXPENSE	0.00	0.00	0.00	19,284.50	15,500.00	
6119 SCHOLARSHIP DONATION	0.00	0.00	0.00	0.00	500.00	
6125 SENIOR CLUB EXPENSE	0.00	0.00	0.00	312.32	1,500.00	
6130 SOCCER EXPENSE	0.00	1,084.00	0.00	9,434.05	6,000.00	
6135 SOFTBALL EXPENSE	0.00	0.00	0.00	752.06	4,500.00	
6140 SUMMER REC EXPENSE	0.00	0.00	0.00	8,777.80	52,000.00	
6145 SWIMMING LESSONS	0.00	0.00	0.00	655.00	200.00	
6150 TABLE RENT EXPENSE	0.00	0.00	0.00	0.00	1,500.00	
6170 TRAILS EXPENSE	0.00	0.00	0.00	0.00	1,000.00	
6180 TUMBLING EXPENSE	0.00	0.00	0.00	1,450.00	1,200.00	
6190 VOLLEYBALL EXPENSE	0.00	0.00	0.00	0.00	150.00	
TOTAL	140,690.93	164,815.52	145,762.00	91,216.55	232,400.00	

RECREATION REVENUE

Revenue 500

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
4505 OPERATING REVENUES	0.00	0.00	0.00	0.00	3,360.00	
6000 ART CLASS REVENUE	1,415.00	4,161.00	0.00	1,525.00	1,200.00	
6010 BASEBALL REVENUE	15,263.47	18,446.28	0.00	428.50	16,000.00	
6020 BASKETBALL REVENUE	3,377.00	3,188.10	0.00	2,160.00	5,000.00	
6030 CHEERING REVENUE	21,332.18	21,066.50	0.00	3,314.00	21,500.00	
6050 DESTINATION IMAGINATIC	0.00	14,831.27	0.00	310.00	1,200.00	
6060 DISCOUNT TICKET REVEN	6,902.00	10,387.87	0.00	7,670.94	8,400.00	
6070 DRAMA REVENUE	2,450.00	1,240.00	0.00	540.00	1,800.00	
6080 FOOTBALL REVENUE	19,688.86	32,813.74	0.00	15,452.31	21,500.00	
6119 SCHOLARSHIP REVENUE	0.00	0.00	0.00	0.00	1,000.00	
6120 SENIOR CLUB REVENUE	1,450.50	2,042.00	0.00	185.00	1,500.00	
6130 SOCCER REVENUE	6,891.76	12,644.88	0.00	4,844.75	8,500.00	
6135 SOFTBALL REVENUE	0.00	210.00	0.00	0.00	5,500.00	
6140 SUMMER RECREATION RE	35,275.00	44,365.47	0.00	2,374.32	129,750.00	
6145 SWIMMING LESSONS	0.00	150.00	0.00	455.00	800.00	
6150 TABLE/CHAIR RENT REVE	1,396.00	766.00	0.00	283.00	2,000.00	
6170 TRAILS REVENUE	0.00	971.00	0.00	0.00	1,000.00	
6180 TUMBLING REVENUE	2,100.00	3,840.00	0.00	1,280.00	4,200.00	
6190 VOLLEY BALL REVENUE	0.00	125.00	0.00	0.00	150.00	
TOTAL	140,428.07	186,165.85	149,800.00	40,822.82	234,360.00	

Recreation

5110 Other Wages - \$89,400

This is Part-time Seasonal Employees: Instructor/Director stipends = \$14,600; Summer Recreation and Camp Connor Staff = \$70,000 and Summer Staff Training = \$4800.

The bulk of the \$52,400 increase is due to Camp Connor staffing for the Summer Programs, the balance is due to the Minimum Wage Requirement that was voted in November 2016.

5310 Operating Expenses - \$16,450

This is a new account that takes all of Recreation's operating costs and lumps them into one category. Expenses included in this line item would be: postage, phone, electricity, internet, office supplies, allowances, bank fees, special events, vehicle, equipment repair, software and miscellaneous items.

6005 Art Class - \$200

Miscellaneous expenses.

6010 Baseball - \$15,000

Awards, Equipment, Officials, Uniforms, Operation

6020 Basketball - \$3,500

Awards, Equipment, Officials, Uniforms, Operation

6030 Cheering - \$14,500

Awards, Equipment, Officials, Uniforms, Operation; SI Competition

6050 Destination Imagination - \$1,000

Membership and Supplies

6060 Discount Tickets - \$8,000

Reimbursement of Consignment Tickets

6070 Drama - \$300

Afterschool classes and 1 week of summer camp

6080 Football Expense - \$15,500

Awards, Equipment, Officials, Uniforms, Operation

6119 Scholarship - \$500

Recipients

6125 Seniors Club - \$1,500

Trip activities, gas, transportation, etc.

6130 Soccer - \$6,000

Awards, Equipment, Officials, Uniforms, Operation

6135 Softball - \$4,500

Awards, Equipment, Officials, Uniforms, Operation

6140 Summer Recreation - \$52,000

6145 Swimming Lessons - \$200

Operation

6150 Table Rental - \$1,500

Replace 8 tables, donate \$500 to Seniors Club

6170 Trails - \$1,000

Supplies and Equipment

6180 Tumbling - \$1,200

Supplies and Equipment

6190 Volleyball - \$150

Miscellaneous Supplies

***Note: This is a self supporting operation and does not come from the tax rate.**

Town of Poland Capital Improvement FY19 Budget Worksheets RECREATION RESERVES				
	FY18 Budget	YTD Balance	FY19 Initial	FY19 Committee
Ball Fields & Storage	\$ 6,800	\$ 3,329	\$ 9,900	
Totals:	\$ 6,800	\$ 3,329	\$ 9,900	\$ -

**LIBRARY TOTALS
EXPENSES**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
LIBRARY TOTALS	130,109.17	143,017.20	150,337.00	51,448.47	153,871.00	\$3,534.00 + 2.35%

Revenue 700

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Difference from FY 18
LIBRARY TOTALS	132,284.50	199,620.36	70,269.00	34,105.85	70,544.00	\$275.00 + 0.39%

**LIBRARY EXPENSES
Expense 700-01**

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
5100 FULL TIME WAGES	56,717.53	57,083.32	58,178.00	23,733.14	59,694.00	
5110 OTHER WAGES	20,748.48	22,088.31	27,244.00	10,504.67	25,700.00	
5130 ALLOWANCES-MILEAGE	485.55	640.36	680.00	238.43	680.00	
5140 TRAINING-EDUCATION	423.01	424.20	500.00	120.55	400.00	
5200 ELECTRICITY	2,995.71	3,412.03	3,000.00	1,413.01	3,000.00	
5205 PHONE	1,380.16	1,377.76	1,500.00	596.45	1,500.00	
5210 MAINTENANCE & REPAIRS	1,632.76	5,641.42	3,615.00	467.82	3,615.00	
5220 HEAT	3,374.39	3,604.84	5,500.00	0.00	5,000.00	
5235 POSTAGE & METER LEASE	314.20	149.05	1,000.00	612.00	1,000.00	
5245 OFFICE EQUIPMENT/FEES	1,804.81	2,190.13	2,000.00	350.00	2,000.00	
5255 TECHNOLOGY MAINTENAI	3,169.50	1,708.75	3,285.00	3,033.00	3,285.00	
5309 MISCELLANEOUS EXPENS	850.78	1,000.00	300.00	655.85	300.00	
5330 DUES/SUBSCRIPTN/LICEN	558.20	1,995.00	2,095.00	100.00	2,095.00	
5335 ADVERTISING	0.00	0.00	0.00	0.00	0.00	
5345 BANK FEES	67.55	50.30	0.00	12.20	0.00	
5360 SPECIAL EVENTS	215.52	269.71	250.00	15.11	250.00	
5400 OFFICE SUPPLIES	1,886.24	2,048.81	2,000.00	852.77	2,000.00	
5810 HEALTH INSURANCE	7,138.04	10,292.88	9,467.00	0.00	10,265.00	
5815 ICMA/MPRS RETIREMENT	1,916.20	1,934.40	2,443.00	0.00	2,519.00	
5820 SOCIAL SECURITY/FICA	5,917.27	6,056.67	6,200.00	0.00	6,488.00	
7100 MAGAZINES	1,321.07	1,369.90	1,350.00	1,370.11	1,350.00	
7105 BOOKS	10,850.66	11,275.26	11,000.00	4,951.25	13,000.00	
7110 NEWSPAPERS	428.10	593.88	530.00	153.61	530.00	
7115 AUDIO BOOKS	1,977.87	1,922.19	2,000.00	989.82	3,000.00	
7120 EBOOKS	650.00	650.00	700.00	0.00	700.00	
7125 ADULT PROGRAMS	1,176.62	1,638.57	1,700.00	507.32	1,700.00	
7130 CHILDREN'S PROGRAMS	1,325.04	1,940.21	2,000.00	491.94	2,000.00	
7135 TEEN PROGRAMS	783.91	1,659.25	1,800.00	279.42	1,800.00	
TOTAL	130,109.17	143,017.20	150,337.00	51,448.47	153,871.00	

LIBRARY REVENUE

Revenue 700

	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2019 Initial	2019 Committee
4500 MISCELLENEOUS REVEN	143.50	142.99	200.00	95.45	200.00	_____
4510 INVESTMENT INTEREST TI	105.10	183.25	49,627.00	42.65	49,627.00	_____
4515 INVESTMENT INTEREST R	-7,586.27	49,194.57	14,517.00	0.00	14,517.00	_____
4530 DONATIONS	714.81	560.79	400.00	137.87	450.00	_____
4550 TRANSFER IN	131,879.08	140,742.36	0.00	31,686.68	0.00	_____
5005 NON RESIDENT REGISTR/	360.00	360.00	300.00	165.00	300.00	_____
5010 DONATIONS DEDICATED	2,566.15	4,821.76	1,800.00	360.00	2,000.00	_____
5015 OVERDUES	1,558.73	1,247.01	1,500.00	650.25	1,500.00	_____
5020 PHOTOCOPIES	481.48	525.33	300.00	163.50	400.00	_____
5025 BOOK SALES	585.33	474.95	350.00	138.00	375.00	_____
5030 PRINTER	503.59	469.35	400.00	239.45	425.00	_____
5035 FAX	819.00	643.00	750.00	291.00	625.00	_____
5040 INTER LIBRARY LOAN	154.00	255.00	125.00	136.00	125.00	_____
TOTAL	132,284.50	199,620.36	70,269.00	34,105.85	70,544.00	_____

Library

5100 Full Time Wages – \$59,694

Full Time Wages -\$59,103
Bonus Pool - \$591

The 2.1 CPI and 1.0% wage increase were calculated for these wages and a 1.0% bonus was added.

5110 Other Wages - \$25,700

5 Part Time Employers

3 employees make below the new minimum wage and will need to be raised to \$10/hr in 2018 and to \$11/hr in 2019.

5130 Allowances-Mileage - \$680

5140 Training / Education - \$400

The \$100 decrease is due to trend.

5200 Electricity - \$3,000

5205 Phone and Fax - \$1,500

5210 Maintenance & Repairs – \$3,615

Includes items such as: State Boiler licenses, Fire Extinguishers Insp., Ver Tran Lift Inspection, State Lift Inspection, Great Falls Security Monitoring Clean Stove Hood, and General Repairs

5220 Heating - \$5,000

Reduced \$500 due to last year cost.

Heating oil, and Propane

5235 Postage - \$1,000

Stamps and Interlibrary loan service

5245 Office Equipment - \$2,000

Copier, Paper Cutter, Equipment Repairs

5255 Technology Maintenance - \$3,285

5309 Miscellaneous Expense- \$300

Supplies for warming center like hot chocolate, coffee, tea, sugar, and cups

5330 Dues/Subscriptions- \$2,095

American Lib. Assoc. \$400, Maine Lib. Ass. \$35, Athena Cataloging \$490, and List Host \$160

5360 Special Events- \$250

Staff thank you event

5400 Office Supplies- \$2,000

Copy paper, construction paper, book jackets, tape, barcodes, library cards, glue, many craft supplies for story time

5810 Health Insurance- \$10,265

The \$798 increase is due to the Health Plan rate increase.

5815 ICMA/MPRS Retirement- \$2,519

5820 Social Security- \$6,488

7100 Magazines- \$1,350

7105 Books- \$13,000

The increase of \$2,000 is due to the increase in the cost of books.

7110 Newspapers- \$530

Lewiston Sun Journal, Advertiser Dem. Sunday Portland paper

7115 Audio Books - \$3,000

The increase of \$1,000 is due to popularity and cost.

7120 EBooks - \$700

7125 Adult Programs - \$1,700

7130 Children's Programs - \$2,000

7135 Teen Programs - \$1,800